

A Critical Theory perspective on the pressures, contradictions and dilemmas faced by entry-level accounting academics

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Abstract

This paper is a study of the accounting academic labour market and workplace conditions. Its particular focus is on the pressures, contradictions and dilemmas experienced by junior (Level A and B) accounting academics at Australian universities. It is argued that, due to work, personal and family pressures, many junior staff members may struggle to complete their PhD within a prescribed time frame. The reasons for this are discussed, as well as the likely effects. The Marxist concept of “alienation” is explored in detail to explain how a junior staff member’s work “product” may take on a life of its own which stands up in opposition to her/him, to accuse her/him. The writings of the first-generation critical theorist, Herbert Marcuse, are used to suggest a radical path forward for the junior staff member. She/he is encouraged to take charge of her/his own destiny from within, value personal relationships, and pursue scholarship for its own sake. Opportunities for resistance are also explored in the paper.

1. Introduction

This paper is a study of the accounting academic labour market and workplace conditions in the same spirit as Engels (1987) and Marx (1976, chaps. 10 and 15, 1981, chap. 5). Its particular focus is on the pressures, contradictions and dilemmas experienced by junior (Level A and B) accounting academics at Australian universities.¹ This paper uses the work of 3 important sociologists from 3 distinct eras, Weber, Marx and Marcuse, to provide an intellectual foundation for the discussion. This paper is in part autobiographical in that it draws upon my own 16 years of personal experiences working at 4 Australian universities (which is more than 10% of the total of 38 universities in the country and a reasonable sample size).² It also incorporates the (known) personal experiences of some former colleagues but in such a way that their identity cannot be inferred. However, the fact that part of the observations made is based upon personal experiences should not mean that the paper is viewed as simply a “personal gripes” paper. The focus of the paper is on structural issues and contradictions and there is no desire to blame individuals or organisations. A study of the accounting academic labour market and workplace conditions is a worthy endeavour in its own right, especially given the traditions and history of Marxian and Critical Theory scholarship (dating as far back as Engels (1987, originally published 1845) and Marx (1976, originally published 1867)). My data sources for the study are: (a) personal observations and experience; (b) archival data on welfare payments, Henderson Poverty Line and casual tutor pay rates; and (c) an e-mail survey about PhD experiences and perceptions sent to full-time Level A and B accounting academics presently working at 4 Sydney, 2 Melbourne, 2 Brisbane and 2 Adelaide universities (discussed in Section 3.3).

I conclude that many junior staff members are disenchanted with the heavy administration and teaching loads that they face, as well as being pressured to begin PhDs on topics (usually capital markets topics) that they may not be interested in. They are forced to attend a variety of meetings, and are exposed to the full, invisible forces of “office politics”, leaving them little time and energy to progress on PhDs. In the terminology of Hochschild (1983) and Bain and Taylor (2000), there is much “emotional labour” involved, meaning that an unwritten part of the job description is to maintain a cordial, co-operative and “happy” demeanour at all times.

Because of the various pressures, contradictions and dilemmas of a junior full-time position, more academics in the future may choose to work on rolling casual contracts until their PhD is completed or near completed. An example is Steve Jennings (name changed), a New Zealander, who elected not to apply for an advertised full-time Level A position in Management at University No. 2 (name changed) so that he could devote his energy towards PhD completion.³ His decision created much disquiet among senior academics within his school who had expected that he would apply for the advertised position. Other PhD students may prefer permanent full-time work but cannot obtain it; for them the increasing casualisation of labour in the university sector (Dominelli and Hoogvelt, 1996, p. 203; McGowan and

¹ In Australia the following ranks are used for full-time academic positions: Level A (Associate Lecturer), Level B (Lecturer), Level C (Senior Lecturer), Level D (Associate Professor), and Level E (Professor).

² For some years I worked as both a full-time Level A in accounting and casual staff member (at different times) while undertaking PhD study.

³ The universities I have worked at are referred to as University Nos. 1-4. University No. 1 is where I began my academic career. University No. 4 is where I am presently working.

Potter, 2006; Saravanamuthu and Tinker, 2003, p. 40) is not a choice. Years of life as a casual employee may lead to long-term poverty (casual employees are not paid during vacations and cannot take out a home loan) and disturbed, fractured and delayed family relationships (Langmore and Quiggin, 1994, pp. 16, 39; Waters and Crook, 1993, p. 445). Serious relationships and children may well be postponed until the academic is well into her/his 30s (Langmore and Quiggin, 1994, p. 16), or the PhD process/casual labour experience may leave behind a series of strained and broken relationships in its wake.⁴

In terms of my claim that “years of life as a casual [university] employee may lead to long-term poverty”, the following information is relevant.⁵ A single person working 4 (6) hours per week as a casual tutor and earning A\$89.85 (£38.00 using the 10 August 2007 market exchange rate of 0.42295) per first hour and A\$59.50 (£25.16) per subsequent hour will receive an income of A\$268.35 (A\$387.35) per week.⁶ This compares with welfare payments made available by the Australian Federal Government agency Centrelink, including Newstart Allowance, Rent Assistance and (where applicable) Family Tax Benefit, of A\$262.05 (£110.83) per week for a single person, A\$429.23 (£181.54) per week for a single person plus child, A\$428.50 (£181.23) per week for a couple and A\$531.24 (£224.69) per week for a couple plus child (see Melbourne Institute of Applied Economic and Social Research, 2007, Table 4). Clearly the single person plus child would be better off receiving welfare payments than working as a casual tutor for 6 hours per week.⁷ For the single person without child tutoring 4 hours per week the outcome is pretty much equal at A\$268 (tutoring) versus A\$262 (welfare). A single person would need to work 4 hours per week and a single person plus child 7 hours per week before she/he becomes better off financially by being a casual tutor. As Giddens (1989, p. 237) writes, “well over half a million people in work [in the UK in 1989] are so poorly paid that they receive wages below the SB [Supplementary Benefits] line”. Given that the PhD supervisor(s) may be the only person(s) actively allocating casual work to the tutor, 7 hours a week may be at the high end of reasonable expectations. However, even working 8 hours per week and earning A\$506.35 (£214.16) leaves the casual tutor marginally worse off than someone working full-time 38 hours a week at the Australian Minimum Wage of A\$13.47 (£5.70) per hour or A\$511.86 (£216.49) per week (Australian Fair Pay Commission, 2006).

⁴ As Langmore and Quiggin (1994, p. 41) rightly point out “[o]ne of the common causes of economic misjudgement is the refusal to acknowledge [by economic rationalist policy-makers] the interdependence of the economy with [the] emotional, psychological, social, aesthetic and spiritual dimensions of human life”.

⁵ I accept that PhD scholarships may be available for some students. They have not been factored into the following calculations. By no means all students will receive a scholarship and some may be barred from consideration especially if their prior enrolment record does not look as pristine as it should be. In addition PhD scholarships require enrolment as a full-time student (as do Australian Federal Government ‘*Austudy*’ student welfare payments) whereas many PhD students may prefer part-time enrolment.

⁶ These are the current official gross pay rates (as at August 2007) used by the Faculty of Business at my current University No. 4 applicable for Masters graduates who are also PhD students.

⁷ Admittedly welfare payments are not cut off completely but tailor off gradually for people who elect to take up low-paying jobs. However, to receive any welfare payments at all, a person must submit the required form in person to a Centrelink office every 2 weeks as well as still be taking active steps to look for full-time work. A university casual tutor simultaneously working on a PhD may lack the time, the energy and the willingness to work full-time (i.e. outside the university sector) that this process of accountability demands and may therefore choose to voluntarily forego welfare payments.

The Henderson Poverty Line, as first defined in the 1973 Commonwealth Commission of Inquiry into Poverty and regularly updated, regards the following poverty lines to exist in Australia as at the March Quarter of 2007: A\$352.16 (£148.95) per week for a single person (which is more than welfare payments and also more than the income received by a single person who tutors 5 hours per week)⁸, A\$452.10 (£191.22) per week for single person plus child, A\$471.09 (£199.25) for a couple and A\$566.27 (£239.50) for a couple plus child (see Melbourne Institute of Applied Economic and Social Research, 2007). At University No. 2 in 2003-2004 casual staff in the School of Business were permitted to work a maximum of 10 hours per week. A person fortunate enough to be working at this upper limit earns an income of A\$625.35 (£264.49) per week which is above the Henderson Poverty Line income for all households being considered here.⁹ However, the weekly income falls below the Henderson Poverty Line if casual teaching hours fall below 6 per week for a single person, below 8 per week for a single person plus child or couple, or below 10 a week for a couple plus child. The situation looks much grimmer once we recognise that casual staff are only paid during weeks when classes are in session which in Australia is 26 weeks per year.¹⁰ Once we take into account this reality, maximum annual gross income for a casual tutor becomes A\$16,259.10 (£6,876.79) per year or A\$312.68 (£132.25) per week, which is a full A\$39.48 (£16.70) below the Henderson Poverty Line even for the single person without child.¹¹ This analysis is consistent with Giddens' (1989, p. 238) observation that "[a]bout a quarter of those officially living in poverty are in work anyway, but earn too little to bring them over the poverty threshold". It is recommended, therefore, that the Australian Government make available more PhD scholarships (which do not exclude from consideration those with a less than an impeccable prior study record as long as they have supervisory support for their current candidature) and that scholarships be made available for those that prefer to study part-time.

This paper uses the writings of the first-generation critical theorist from the Frankfurt School, Herbert Marcuse, to suggest a radical path forward for the junior staff member. Junior staff members are encouraged, following Marcuse, to take charge of their own destiny from within, value personal relationships, and pursue scholarship for its own sake. The paper also explores the opportunities for and prospects of workplace resistance (Bain and Taylor, 2000; Foucault, 1980a, 1980b, 1980c) available in the contemporary setting. These workplace resistances will be more influential if they become large unofficial counter-hegemonic social groupings. Such groupings may form among disillusioned staff that form temporary alliances amongst themselves straddling barriers of age, ethnicity, gender, religion, discipline area and political ideology.

⁸ The Household Poverty Lines for non-working household heads are lower but still above the weekly welfare payments for a single person and for a couple and for a couple plus child (but not for a single person plus child) (see Melbourne Institute of Applied Economic and Social Research, 2007, Table 4).

⁹ The Henderson Poverty Line calculations consider cases of more than 1 dependent child. However, for casual staff working whilst also being PhD students this household form is likely to be relatively less common and so is not analysed further here. Relevant Poverty Lines for these households can be found in Melbourne Institute of Applied Economic and Social Research (2007).

¹⁰ Some but not all Australian universities run a Summer School in January which can offer further income-earning opportunities. However, these opportunities are limited because Summer School enrolment numbers tend to be much lower than regular semester enrolment numbers.

¹¹ Given these figures, it is also little wonder that a casual staff member who is *looking for a long-term relationship* soon comes to believe in the primacy of the economic base over the superstructure in the last instance!

2. Literature Review

There has not been much written to date on the academic accounting labour market and workplace conditions as they specifically relate to junior staff in either the critical or mainstream literature. In regards the critical literature, this is somewhat surprising given the emphasis placed by Engels (1987) and Marx (1976, chaps. 10 and 15, 1981, chap. 5) on detailed descriptions of workplace relations and workplace conditions within late capitalism. Tinker (1999) has also suggested that critical accounting scholars should use Volume 1 of Marx's *Capital*, and especially *The Working Day* and *Machinery and Large-Scale Industry* chapters (chapters 10 and 15 respectively), to underpin and guide critical accounting research. As Dominelli and Hoogvelt (1996, p. 210, emphasis added) conclude "we must remind ourselves that *identifying the problem* is already a major intellectual responsibility" and, furthermore, "[e]xposing the roots of our exploitation is a precondition to seeking ways for our liberation". Dillard and Tinker (1996, p. 222, emphasis added) agree, commenting that "one purpose of critical accounting is to ... *bring structural contradictions into consciousness* and develop them [through writing and activism] to their highest level of instability".

Tinker and Fearfull (2007) do address academic accounting labour market issues relating to junior staff in their discussion of the case of entry-level accounting and finance academics at Baruch College at City University of New York (CUNY). Unlike the present paper, they approach the issue more from the perspective of the College as employer rather than from the perspective of the junior staff involved. The new financial economics PhD-holders hired by Baruch College face a somewhat similar future to the Australian Level As and Bs who are the focus of this study. The major difference in their current situation is that our Level As and Bs are yet to (and may never) complete their PhD course. It seems that at Baruch the junior academics are hired based in part on their existing strong networks and the expectation that they will be able to publish in the Top 3 mainstream accounting journals, i.e. TAR (*The Accounting Review*), JAR (*Journal of Accounting Research*) and JAE (*Journal of Accounting and Economics*). However, after moving to Baruch, the new recruits find that they become disconnected to their networks and, because of this, publication in the Top 3 mainstream journals becomes difficult. Tinker and Fearfull's (2007) vivid word-pictures about the fresh recruits coming to be regarded as "damaged goods" (because they can't publish) with limited "convenience values" (i.e. useful lives; p. 127, fn. 4) echo many of the observations made in the present paper.

There has been recent research and debate within the Human Resource Management (HRM) literature on the nature of workplace surveillance and control and the possibilities for worker resistance at UK call centres. The main point of contention in the debate between Fernie and Metcalf (1998) and Bain and Taylor (2000) is the extent to which surveillance and control is "rendered perfect" as Foucauldians Fernie and Metcalfe (1998) argue, or whether the workplace is a contested site where control is only ever partial and contingent, as labour process theorists Bain and Taylor (2000) contend. Whilst agreeing that workplace surveillance and control is oppressive for junior staff at the call centres (Bain and Taylor studied Telcorp), Bain and Taylor reject the application of the Foucault *Discipline and Punish* (1977) prison model. In particular, they argue that rather than surveillance and control "rendering docile bodies", management control is never as pervasive as they would like it to be and numerous opportunities for resistance exist.

They note that union membership expanded at the call centre during the time of their study and that the union was successful in changing unsafe practices (such as customer addresses connected to the phone numbers of callers making incoming emergency 999 calls being out-of-date on the database). The prison analogy used by Fernie and Metcalf (1998) was also faulty because call centre workers are not literally incarcerated. As such, resistance was possible at Telcorp through workers networking with like-minded individuals on other shifts. In particular, much interaction and union-related activity occurred off-site at pubs, a fact which the *Discipline and Punish* framework is simply not able to accommodate. Lastly, Bain and Taylor argue that a Foucauldian *Discipline and Punish* framework is inappropriate because the objective of call centres is profit-maximisation and not the rendering of docile bodies or the internalisation of the regulatory gaze.

The rest of the paper is structured as follows. The next Section discusses some key sociological theories of Weber, Marx and Marcuse and then relates the theoretical discussion to precise practices and perceptions in the contemporary accounting academic workplace as they pertain to junior staff. The focus of the present paper is junior academic staff within Accounting departments. However, it is accepted that senior staff are also exposed to many of the same oppressive workplace conditions because if you are an accounting academic there is always someone above you in the chain of command. As Marcuse (1966, pp. 98-99) writes in *Eros and Civilization* even the faceless men at the top are constrained and restricted by “the system” within the Advanced Industrial Society of late capitalism. Society has moved far away from the Freudian “*primal-horde*” where the repressive patriarchal father could simply be eliminated by the brother clan. As Marcuse (1966) notes, “domination is normally no longer personal” (p. 74) but instead “domination becomes increasingly impersonal, objective, universal, and also increasingly rational, effective, productive” (p. 89). There is now clearly no identifiable father-figure whom the repressed person can oppose. Instead, her/his personal inner hate “encounters smiling colleagues, busy competitors, obedient officials, helpful social workers who are all doing their duty and who are all innocent victims” (Marcuse, 1966, p. 99). The results of the questionnaire survey are presented and discussed in Section 3.3. The paper concludes with Section 4.

3. Discussion

3.1 Max Weber (1864-1920) and the “iron cage”

This paper draws upon the exacting and critical writings of 3 important figures in the history of modern sociology – Max Weber (1864-1920), Karl Marx (1818-1883) and the first-generation critical theorist Herbert Marcuse (1898-1979). The German sociologist Max Weber remains an intriguing and unique figure within the history of sociology (Robertson, 1977, p. 14), and one who still casts a substantial shadow over the discipline of sociology today (Cuff et al., 1979, pp. 73, 190; Germov, 2002b, p. 37; Robertson, 1977, p. 14; Wallace and Wolf, 2006, p. 72). Some commentators have in fact labelled Weber as the founding father of modern sociology (Ingram, 1990, p. 50). Nonetheless, Weber’s interesting and unique ideas have proven extremely hard to categorise (Wallace and Wolf, 2006, p. 72) and so he has not been placed exclusively within any one school of sociology. His ideas are more radical than the functionalist school (e.g. Talcott Parsons) in that his picture of life under late capitalism is relatively bleak. However, Weber’s writings are clearly less radical than

those of the first-generation critical theorists of the Frankfurt School, Theodor Adorno, Max Horkheimer, and Herbert Marcuse, who often engaged Weber in scholarly debate.

The first-generation critical theorists, and especially Herbert Marcuse, their most radical member (Wallace and Wolf, 2006, p. 102), found it extremely difficult to know how to relate to the ideas of Weber. They applauded his prediction of society as becoming increasingly regimented and bureaucratised (Germov, 2002b, p. 38; Giddens, 1989, pp. 277-286; Ingram, 1990, p. 59; Richmond, 2002, p. 200; Rowlinson et al., 2006, pp. 691, 693-694; Wallace and Wolf, 2006, pp. 72, 74; Weber, 1968, pp. 221-223, 1401), dominated by petty officials, which led to Weber's classic picture of being "trapped in an iron cage" (of bureaucracy) (Germov, 2002b, p. 38; Ingram, 1990, p. 59; Tyson, 2007, p. 55; Wallace and Wolf, 2006, pp. 72, 74; Waters and Crook, 1993, p. 11).¹² The critical theorists also responded warmly to Weber's insightful argument that the Protestant Calvinist work ethic explained *why* capitalism became such a potent force at certain times and places in history but not in others (Cuff et al., 1979, p. 73-76; Robertson, 1977, p. 377; Wallace and Wolf, 2006, pp. 72-73; Weber, 1965).¹³ The Calvinist work ethic was the powerful indwelling invisible force that forged, energised and sustained capitalism (Cuff et al., 1979, p. 73-76). Later Marxist accounting historians, such as Robert Bryer (Bryer, 2000, 2005, p. 27), seized upon the Weberian idea of the *spirit of capitalism* and linked it to specific historical developments in accounting during the British Industrial Revolution.

However, in other ways, Weber infuriated the first-generation critical theorists. At a Heidelberg conference held to celebrate the centenary of Weber's birth, Marcuse strongly attacked the long-dead Weber's disbelief in socialist utopianism (Wallace and Wolf, 2006, p. 72, fn. 2). Much to the annoyance of Marcuse, Weber remained non-normative until the last (Robertson, 1977, p. 14; Wallace and Wolf, 2006, p. 72; Wild, 1978, p. 27). He did not expect a socialist revolution, nor was he specifically an enemy of the status quo (Germov, 2002b, p. 38; Robertson, 1977, p. 14). Weber's attitude and silence in this regard had long annoyed Marcuse; Weber in his eyes remained a tacit supporter of the status quo, who could afford his many followers no hope for relief from the "iron cage".

Although some commentators claim that Talcott Parsons in the 1960s mistranslated the German and "iron cage" was not Weber's intended description, the phrase has definitely stuck and become part of the lexicon within sociology. The "iron cage" word-picture clearly is an apt description of the situation faced by junior accounting academics since once their PhD thesis topic and supervisor(s) are fixed these become very difficult to change without substantial ill-will being created. The implication of an attempt to change supervisor(s) is that the existing supervisor(s) has/have been incompetent. However, professorial staff have a durable worldwide (in many cases) brand-name value which is important to the academic community and,

¹² In the early 1920s, for example, both Lenin and Trotsky became very concerned with the increasing bureaucracy of their ruling party. Lenin warned of "bureaucratic distortions" in January 1921, only 3 years after his party had seized control of Russia (Choonara, 2007, p. 35). In 1929 Trotsky wrote that "[t]he majority of this officialdom which has risen up over the masses is profoundly conservative. ...It is this conservative layer, which constitutes Stalin's most powerful support" (Trotsky, 1975, p. 47). In other words, the bureaucracy had taken on a life of its own and even the leaders of the government wanted to halt its growth but found that to be a near impossibility.

¹³ In a move away from a fundamentalist interpretation of Marx's historical materialism doctrine, the critical theorists had, like Gramsci and Althusser in Western Europe, begun to experiment with the idea that the superstructure (the political, cultural, social and religious realms) may also influence the economic base. Weber's "spirit of capitalism" thesis is of course consistent with such conjectures.

therefore, to the hiring university as well. In the terminology of Bourdieu (1979, 1993) and Thornton (1995; see also Kahn-Harris, 2007, chap. 6 who applies these concepts to the Extreme Metal music scene), professorial staff have substantial sub-cultural capital, the value of which will be regarded by all involved as being extremely important to protect. By contrast, a junior staff member is completely (to use a favourite word of Marcuse's) "expendable". Because of the presence of an "*industrial reserve army*" (Engels, 1987, pp. 118-119; Marx, 1976, pp. 781-794) for junior staff, especially in the major population centres of Sydney, Melbourne, Brisbane, Adelaide and Perth, benefits of the doubt will rarely be given to junior staff as opposed to senior in any case of disputed interpretations of events. However, once a junior staff member completes PhD, her/his marketability, employability, bargaining power and sub-cultural capital (Bourdieu, 1979, 1993; Kahn-Harris, 2007; Thornton, 1995) all increase dramatically and quickly and even more so after securing 4-5 publications.

3.2. *Karl Marx (1818-1883) and "alienation"*

We now move on to discuss Marx's 4-fold theory of alienation as found in the *Economic and Philosophical Manuscripts* of 1844 (Marx, 1975, see especially pp. 327-330). Marx (1975) argued that capitalism is an alienating force that separates man from (a) the products of her/his labour (p. 327); (b) the act of production (p. 327); (c) her/his true nature, i.e. species-being (p. 329); and (d) from other people (pp. 329-330). In other words, the worker is estranged from other workers and all workers are likewise estranged from their own essence (Marx, 1975, p. 330).¹⁴

Competition and the profit motive dominate economic life (Blumberg, 1989, pp. 4, 224; Germov, 2002a, p. 6, 2002b, pp. 35-36; Mandel, 1976, pp. 65, 82; Marx, 1976, p. 530) and hence the interests of the capitalists never correlate with the interests of the workers (Bryer, 2006, p. 591; Levitas, 1974, pp. 80, 95-97, 112; Mandel, 1976, p. 82; Marx, 1976, pp. 344, 449, 637, 993, 1978, p. 136).¹⁵ By contrast the proletariat class share (economic) interests in common (Marx and Engels, 1992; Wallace and Wolf, 2006, pp. 82, 85, 99), and Marx predicted that a growing proletariat class consciousness (Levitas, 1974, pp. 39, 47, 53-57, 171, 180; Germov, 2002c, p. 73; Mandel, 1976, p. 84) would emerge that would lead in its turn to socialist revolution (Levitas, 1974, pp. 53, 148; Mandel, 1976, p. 84; Strinati, 2004, p. 146). Marx and 20th century neo-Marxists from the Frankfurt School such as Fromm and Marcuse portrayed capitalism as creating, sustaining and appealing to "commodity fetishism", where workers as consumers are encouraged to pursue more and more material goods which ultimately fail to satisfy (Fromm, 1968, pp. 83-84; Ingram, 1990, pp. xxix, 38, 59, 82, 84; Marcuse, 1969, pp. 11, 50; Wallace and Wolf, 2006, p. 104). In their role as consumers, workers ultimately sustain the oppressive system that enslaves them (Bryer, 2006; Mandel, 1976, p. 67, fn. 64; Marcuse, 1964, pp. 8, 71-81, 1969, pp. 4, 15-16, 57; Waters and Crook, 1993, p. 200). Oliver (2007), writing as a psychologist, specifically links commodity fetishism with mental illness. Commodity fetishism insists on maintaining the separation of exchange values and use-values. The capitalist system requires loyalty to the system and its ideology from even the most

¹⁴ For a general discussion of Marx's 4-fold theory of alienation, see Cuff et al. (1979, pp. 71-72); Giddens (1989, pp. 486-491); Levitas (1974, pp. 11, 80, 148); Marx (1976, pp. 558, 1052-1055, 1061); Noon and Blyton (2002, pp. 228-236); Wallace and Wolf (2006, p. 88); and Waters and Crook (1993, pp. 423-424).

¹⁵ Page references for *Capital* cited in the paper are indicative rather than exhaustive.

junior workers. Workers are encouraged to pursue commodities and gain promotion at work (in order to have money to be able to consume more commodities) but they remain separated from the 4 factors specified in Marx's theory of alienation. Blumberg (1989, p. 47) adds a fifth factor: under late capitalism, workers (especially salesmen) are separated from their own integrity (when they make deceitful and misleading comments in order to generate sales or gain promotion) or, in other words, from their own sensible purpose. In the contemporary context capitalism encourages separation of the worker from the environment, which is a sixth factor.

In today's Advanced Industrial Society the commodification process has been extended to cover many areas of life not previously commodified, including education, health services, the retirement industry, religion, etc. This has led to what has been termed the "commodification of every-day life" (see, for example, Digby, 2007, p. 45; Dillard and Tinker, 1996; Dominelli and Hoogvelt, 1996, pp. 194, 199; Easthope, 1998, pp. 18, 22-23; McGowan and Potter, 2006; Saravanamuthu, 2006; Strinati, 2004, pp. 49-51; Tinker, 1999, pp. 656-663, 2005, p. 121; Tinker and Fearfull, 2007, pp. 124-126; Woolcock, 2007, p. 52). In the words of Marx and Engels (1992, p. 16), "[t]he bourgeoisie, wherever it has got the upper hand, has put an end to all feudal, patriarchal, idyllic relations. It has pitilessly torn asunder the motley feudal ties that bound man to his 'natural superiors', and has left remaining no other nexus between man and man than naked self-interest, than callous 'cash payment'". Closely connected to the cash nexus within Advanced Industrial Society is alienation. Under Marx's theory of alienation, the worker's product separates itself from the worker (and hence in Marxist terms the worker is "alienated" from what she/he has produced) in such a way that it stands up in opposition to her/him, accusing her/him and dominating her/him (Derrida, 1994, pp. 186-210; Eagleton, 1997, pp. 28-33; Marx, 1975, p. 324). In the *1844 Manuscripts*, the young Marx explained his idea of the worker's product taking on a life separate from the worker, and standing up in opposition to her/him (he would later call this "commodity fetishism") as follows:

"... the more the worker exerts himself in his work, the more powerful the alien, objective world becomes which he brings into being over against himself, the poorer he and his inner world become, and the less they belong to him. It is the same in religion. The more a man puts into God, the less they belong to him. The worker places his life in the object; but now it no longer belongs to him, but to the object. The greater his activity, therefore, the fewer objects the worker possesses. What the product of his labour is, he is not. Therefore, the greater this product, the less is he himself. The externalization [alienation] of the worker in his product means not only that his labour becomes an object, an *external* existence, but that it exists *outside him*, independently of him and alien to him, and begins to confront him as an autonomous power; that the life which he has bestowed on the object confronts him as hostile and alien" (Marx, 1975, p. 324, emphasis original).

In Volume 1 of *Capital*, Marx (1976) expounds upon the idea of capitalist-created alienation and the mystical power that the commodity, for example a wooden table, comes to exert over its creator(s) by calling this "commodity fetishism":

"The mysterious character of the commodity-form consists therefore simply in the fact that the commodity reflects the social characteristics of men's own labour as objective characteristics of the products of labour themselves, as the

socio-natural properties of these things ... As against this, the commodity-form, and the value-relation of the products of labour within which it appears, have absolutely no connection with the physical nature of the commodity and the material relations arising out of this. It is nothing but the definite social relation between men themselves which assumes here, for them, the fantastic form of a relation between things. ... In order, therefore, to find an analogy we must take flight into the misty realm of religion. There the products of the human brain appear as autonomous figures endowed with a life of their own, which enter into relations both with each other and with the human race. So it is in the world of commodities with the products of men's hands. I call this the fetishism which attaches itself to the products of labour as soon as they are produced as commodities, and is therefore inseparable from the production of commodities" (Marx, 1976, pp. 164-165).

Since for Marx capital is simply accumulated, "dead" (Ingram, 1990, p. 23; Mandel, 1976, p. 60; Marx, 1976, pp. 342, 425, 548, 988) or stored past labour (in Marxist economics, only labour can produce new value and surplus value; Bryer, 1999, pp. 561, 566, 585-586, 2006; Mandel, 1976, p. 45, fn. 39, pp. 49, 51; Marx, 1976, pp. 302, 308, 316, 1006, 1017, 1978, p. 121; Saravanamuthu and Tinker, 2003, p. 41), capitalism reverses the natural order and historical dead labour (capital) maintains its power over living labour. Returning to the *1844 Manuscripts*:

"The less you eat, drink, buy books, go to the theatre, go dancing, go drinking, think, love, theorize, sing, paint, fence, etc., the more [money] you *save* and the greater will become the treasure which neither moths nor maggots can consume – your *capital*. The less you *are*, the less you give expression to your life, the more you *have*, the greater is your *alienated* life and the more you store up of your estranged life ... everything which you are unable to do, your money can do for you ..." (Marx, 1975, p. 361, emphasis original).

Later in the *1844 Manuscripts* the young Marx expounds upon the power of money within capitalism, which amounts to the power of the dead over the living (Eagleton, 1997, p. 32). In this world, the person who participates in living less, in the present, but accumulates money, commands more and more power over the lives of the living:

"The stronger the power of my money, the stronger am I. The properties of money are my, the possessor's, properties and essential powers. Therefore what I *am* and what I *can do* is by no means determined by my individuality. I *am* ugly, but I can buy the *most beautiful* woman. Which means to say that I am not *ugly*, for the effect of *ugliness*, its repelling power, is destroyed by money. As an individual, I am *lame*, but money procures me twenty-four legs. Consequently, I am not lame. I am a wicked, dishonest, unscrupulous and stupid individual, but money is respected, and so also is its owner. Money is the highest good, and consequently its owner is also good" (Marx, 1975, p. 377, emphasis original).

We have seen an example of the power of dead labour over living labour in the unaffordability of housing in the major Australian cities of Sydney, Brisbane and

Perth (see Heywood, 2007; Marris, 2007; McCarthy, 2007; Syvret, 2007).¹⁶ A large bulk of the private housing stock is owned by investors (dead labour) forcing living labour in the form of younger workers out of the housing purchase market into the housing rental market. We thus have a two-fold transfer of wealth from living labour to dead labour, as Engels (1987, pp. 72, 271-272) and Marx and Engels (1992, p. 21) refer to briefly, firstly at the capitalist workplace and secondly in the housing rental market (where in Australian cities rental rates continue to escalate).¹⁷ The cycle continues because workers as consumers are encouraged to mindlessly accumulate commodities (Fromm, 1968, pp. 83-84; Ingram, 1990, pp. xxix, 38, 59, 82; Marcuse, 1969, p. 11, 50; Wallace and Wolf, 2006, p. 104) while capitalists and housing landlords in turn relentlessly pursue *surplus value* (Levitas, 1974, pp. 108, 121; Mandel, 1976, p. 52, 1978, p. 35; Marx, 1976, pp. 338-1038, 1049-1051, 1978, pp. 137-140, 1981, pp. 290, 297). Successful operations enrich capital (value has been added to value) and hence encourage the capitalist's activities still further (Mandel, 1978, pp. 17, 78). As Bryer (2006, p. 592) notes, "[c]apitalism requires not only work, but also that the collective worker works to further its own exploitation and impoverishment". There is exploitation both in the capitalist workplace and in the housing rental market, both of which transfer wealth away from living labour and towards dead labour.

Applied to the situation of junior accounting academics, they are fully and completely part of a bureaucratised and political system; Weber's "iron-cage". The following description of the probation process recounts my experience of the standard policies and processes in place at University No. 3 (a regional university in New South Wales) in 2005 and 2006. Full-time Level As and Bs sign detailed Codes of Conduct at the time of their initial appointment, administered by faceless bureaucrats (non-academics) in university Human Resource (HR) departments. The activities, "output" and demeanour of Level As and Bs are subject to endless formal and informal monitoring by Heads of School, senior academic staff and the aforementioned HR people (Bain and Taylor, 2000; Fernie and Metcalfe, 1998). In Hochschild's (1983), terminology, junior staff are expected to perform much "emotional labour". In other words, the ways in which they perform their services and interact with various members of the academic community are regarded as being as equally important as the actual services which they deliver (teaching, research and administration). At University No. 3, Level As (who may still be in their early 20s) and Level Bs are subjected to uniform probationary periods of 36 months; probationary review meetings are held after 6, 18 and 30 months.¹⁸ Probation review

¹⁶ *The Courier-Mail* newspaper (Heywood, 2007) reveals that the median Brisbane housing price presently (in August 2007) is A\$400,000 (£169,180). The annual average Australian wage is A\$55,000 (£23,262) and yet an annual combined household income of A\$100,000 (£42,295) would be needed to be able to purchase a median priced house almost anywhere in Australia (Heywood, 2007). Although 105 Brisbane suburbs have a median housing price below A\$400,000 (£169,180), prices in these suburbs are experiencing double-digit quarterly price growth (McCarthy, 2007).

¹⁷ According to Australian Bureau of Statistics, Australia presently has 500,000 renters who are defined as being "in stress", meaning that more than 30% of their household income is being paid out as rent (see Marris, 2007, p. 6).

¹⁸ I concur with Macintyre (2007, p. 53) who notes that "[t]he growing regime of quality assurance, ethics committees and reporting requirements [of universities] testifies to the problem – and rather than safeguard academic freedom, these new forms of invigilation often displace it". Whilst the focus of my concern is the strain placed upon junior staff members by these "new forms of invigilation" (by contrast, Macintyre is concerned specifically with threats to academic integrity), we agree that the "new forms of invigilation" do not appear to be helping matters. The use of the word "ethics" in the context of bureaucratic rubber-stamping Research Ethics Committees is a misuse of the word and leads

reports of 6 pages or more are required to be submitted to the Head of School prior to these reviews for circulation to all members of the Level A/B's personalised probation committee prior to the actual meeting with the committee. In my case, an interim probation meeting was requested after 12 months to address ongoing issues and I was unable to have any meaningful input into whether that interim review would occur. Before my third review at 18 months, the Head of School requested me to provide a draft copy of my report to him for comment and corrections prior to the official report being circulated to the committee. I was reassured by the empty phrase of "don't worry, I'm on your side, it's going to be a close call [whether the committee will agree to me being allowed to proceed to the next review]". At the actual probation review meetings, the probation committee of up to 6 members may meet with the Level A/B for up to 2 hours. I personally experienced a 2 hour probation review meeting at University No. 3. One reason why the probation committees are made up of so many members, apart from it being a legacy of the post-Enron "corporate governance" bandwagon, has been that regional schools, due to financial pressures, often are required to merge to form super-schools. For example, my school at University No. 3 was a Commerce School which incorporated Accounting, Business Ethics, Business Law and Taxation, Economics, Finance, Industrial Relations, Management and Marketing. Since the two Heads of School in 2005-2006 were both from Management, 2 senior Accounting staff had to join my probation committee. In addition, in the interests of objectivity, the committee included a member of another School. A member of HR was a part of the committee, bringing the total members to 5. At my 18-month review, the committee was expanded to 6 to incorporate the old and new Heads of School as part of the school leadership hand-over. Every staff member on probation at that School in 2005-2006 experienced the exact same probation process.

The bureaucratisation, accountability and feedback processes are now clearly many times more demanding and voluminous than they were when I accepted my first Level A contract appointment as a 22-year old in 1991. As Dominelli and Hoogvelt (1996, p. 206, emphasis added) write, modern academics have been "swallowed up in the day to day economic agenda, *including the economic administration of themselves and their colleagues* as the[ir] pace of work [has] intensified". By contrast, performance reviews for junior staff in 1991 were little more than an annual morning collegial chat, possibly over coffee, involving only the junior staff member and her/his departmental head. Has the tripling of bureaucratisation and accountability processes at Australian universities (and those in the UK) since 1991 resulted in any improvement in the quality of research and teaching? I personally doubt it.

Nowadays, Codes of Conduct are voluminous and oppressive. It was against the Code of Conduct in 2005-2006 at University No. 3 for a full-time academic staff member to receive money for tutoring a first-year student in accounting even if the staff member officially taught at the university (say) only third-year classes.¹⁹ The junior staff member may not know this. I offered to tutor for payment a first-year

people to over time attach a wrong meaning to the word "ethics". Ethics arguably *should include* rubber-stamping by Ethics Committees but the meaning of the word definitely implies much more than that. In particular a heart attitude of genuine concern for the oppressed is required. As an example, McPhail (1999), following Levinas (1969), stresses the vital importance to Ethics of "gazing in the face of the Other".

¹⁹ In this situation, the university extends its reach over the life of the staff member so as to even regulate and oppress her/his after-work hours and non-work relationships (assuming that the private tuition would have taken place outside work hours).

accounting student in 2005 who was a friend of my young housemate. At that time I was teaching only third-year classes at University No. 3 and this situation was not expected to change. I was informed that the proposed tutoring was a breach of Code of Conduct (in a friendly and collegial way) by the first-year accounting lecturer who had been informed by the student of the proposed tutoring arrangement. Of course the only loser in this case was the student (Levinas' (1969) and McPhail's (1999) "Other") who was not able to receive the extra assistance that he needed.²⁰ If I had not been informed of the policy, I would have been in technical breach of the Code of Conduct, which (if discovered) would have led to a systematic misconduct investigation conducted by the Manager of HR in conjunction with the Head of School. A major problem here is the emergence of professional careerist HR staff members who may spend several years in a university setting preceded and followed by careers outside universities. These people bring corporatist values, worldviews, relational norms and dress norms to a university context and often mentally judge academics for their supposedly "off-hand" scholarly manner. HR staff members, in my experience, have been known to "take charge" of proceedings and investigations, relegating academic staff to spectator roles. Confrontational "big-end-of-town" communications styles are used indiscriminately even against women and ethnic minority academics who feel especially intimidated by such behaviour. Examples of an inappropriate corporatist style of relating I have observed personally are (a) HR staff speaking to a person with both hands cupped behind their head for most of a meeting; and (b) calculated "bluffing" moves designed to feign the end of a conversation while accompanied by tired and tiresome clichés such as "well, if that's the way you want to approach this matter, we will have to continue this conversation at another time". Corporate-world tricks are trotted out in the academic environment. These tricks tend to be at best laughable and a distraction. At their worst they are intimidating, offensive, sexist and racist.

For the junior staff member, there is no way out and no way to impress or "maintain face". She/he is often giving demanding teaching and administration duties. At the same time, she/he is expected to "start" and "progress" on a PhD often with little real guidance, or sincere collegial support, encouragement and help (McGowan and Potter, 2006). Senior staff may find juniors threatening (her new PhD may "make her career") and the new performance-based reward systems (Saravanamuthu and Tinker, 2003, p. 45) of universities encourage competitiveness, tattling and brutality, rather than collegiality, mutual support and trust (Langmore and Quiggin, 1994, pp. 11, 34-35; McGowan and Potter, 2006). Parker (2002, p. 609, cited in Boyce, 2004, p. 566) notes that the key change agents that govern universities today produce actions that are largely "disconnected from the academic and administrative community they supposedly lead". As a result, the junior staff member is left with a sanitised and "corporatised" working environment that may be characterised more by competition and suspicion than by collegiality and mutual support (Langmore and Quiggin, 1994, pp. 11, 34-35; McGowan and Potter, 2006). This is especially so in Accounting Departments where academics are required to teach (with "enthusiasm") and reinforce the inappropriate false ideology of shareholder-wealth maximization. According to Eagleton's (1997, pp. 44-45) commentary on Marx, selfish individualism is the legacy of capitalism. In Eagleton's (1997, p. 45) words, "[t]he history of capitalism is the history of possessive

²⁰ The situation was made worse by my University No. 3 campus being located in a regional city of around 60,000 people where specialised tertiary-level assistance is not always readily available through posting or responding to newspaper classified advertisements.

individualism, in which each self-owning human being is locked off from others in his solipsistic space, seeing his fellows only as tools to be used to promote his appetitive interests". Likewise, according to Levitas (1974, p. 71), "[t]hey [Marx's propositions] are to be discerned struggling in capitalist societies against a dominant ideology which elevates personal ambition to first place in an order of values". By contrast, Karl Marx, always the Romantic radical (Eagleton, 1997, p. 18), spoke of the delights of human solidarity and brotherhood:

"When communist *workmen* gather together, their immediate aim is instruction, propaganda, etc. But at the same time they acquire a new need – the need for society – and what appears as a means has become an end. This practical development can be most strikingly observed in the gatherings of French socialist workers. Smoking, eating and drinking etc., are no longer means of creating links between people. Company, association, conversation, which in its turn has society as its goal, is [good] enough for them. The brotherhood of man is not a hollow phrase, it is a reality, and the nobility of man shines forth upon us from their work-worn figures" (Marx, 1975, p. 365, emphasis original).

As Purcell (2003), Mudrian (2004) and Kahn-Harris (2007) carefully explain, young people living in Advanced Industrial Society who reject the alienation and meaningless of consumer capitalism have created complex, exclusive sub-cultural "scenes" such as those that revolve around Extreme Metal music sub-genres such as Death Metal, Black Metal and Hardcore Punk. These "scenes" provide an alternative forum where community and brotherhood are allowed to function freely and lyrical themes and band images reject mainstream capitalist discourses.²¹ By contrast, university staff, operating under the new performance management regimes (Saravanamuthu and Tinker, 2003, p. 45), may begin to adopt the unstated premise that if the Head of School loves you more, she/he by necessity must love me less. The university workplace begins to resemble a dysfunctional home with favours handed out to some "children" but not to others. In university Accounting departments, a dominant prevailing discourse may well operate which elevates the favoured and marginalises and ridicules the disfavoured. A junior staff member experiencing poor treatment has to fight an invisible, insidious, everywhere discourse rather than any one individual. Using Althusserian terminology (Althusser, 2006a, p. 241, 2006b, pp. 281-282) the junior staff member is "interpellated" (placed) in a marginal position within the carefully constructed confines of the dominant workplace ideology.

In terms of research, junior staff members often do not have real input into their choice of PhD topic and supervisor(s); these decisions are regarded as "too political" to allow for meaningful input from someone lowly-ranked in the hierarchy. In addition, in some universities it is politically unacceptable (see the discussion of the survey results in Section 3.3) to allow the junior staff member the choice to enrol at another university, with supervisors partly or wholly drawn from the staff at that other university, unless there was clearly no-one at the junior staff member's university

²¹ The various Black Metal scenes have a dark side, however. Moynihan and Soderlind (1998) carefully document the fact that the ideologies of key members of the Norwegian and German Black Metal scenes (such as Varg Vikernes) incorporate many of the beliefs of far-right National Socialism.

with the ability to supervise in the chosen field of study.²² Junior staff members are often forced and pressured into topics that they have little real interest in, or aptitude for. For example, someone who loves words, theories, ideas and writing, but is weak in stats and computing, may nonetheless be “allocated” a capital markets research topic; once allocated the topic the junior staff member is basically left to “sink or swim” (Kim, 2004, p. 124). A person with social activist tendencies or an environmentalist may also be allocated a capital markets or mainstream topic and then be unable to generate any internal enthusiasm within her/himself for the subject matter, hidden ideology and research methods of the PhD topic. Investigating only share price reaction to accounting information may well create mental confusion in the mind of an environmentalist student who prefers a Normative Critical Stakeholder Theory (Reed, 2002) view of the world and approach to research. Although there are nowadays at least “pockets” or an isolated 1 or 2 researchers in every Australian Accounting Department doing “critical perspectives” research (or at least qualitative and interpretative work of the type published in *AAAJ (Accounting, Auditing and Accountability Journal)*), there may be no opportunities for a junior staff member to do PhD with such researchers as they may not be senior enough within the school or they may be already over-committed. In addition, a young junior staff member may be risk-averse and perceive that she/he should not be seen as going against the prevailing predominant research culture and priorities in the School. Given the above, it is little wonder that many junior staff fail to complete their PhD at first attempt (meaning first university and first set of supervisors); many quietly disappear overseas, into teaching-only jobs at obscure colleges, or back into the commercial world.²³

The following discussion is based upon my experience as a full-time junior staff member and part-time PhD student (in capital markets) at University No. 1, one of Australia’s most well-regarded universities and a member of the G8 (Group of 8) research-intensive universities. My time as a staff member there lasted from July 1994 until May 2001 and I accept that the research priorities and workplace culture there may have altered significantly in the past 6 years. In particular, research other than capital-markets research may be met with a more favourable reception now than it was in the past. At University No. 1, the professor(s)’ research agenda(s) are often forced upon the junior staff member, and dictate the choice of the PhD topic. Yet, even if the junior staff member performs well, there are few accolades as it was “expected anyway” and “that is why we are paying you”. The junior staff member becomes a glorified research-assistant and (given that this is a capital-markets research environment) “collector of data”. However, unlike a research assistant employed in that specific role only, the junior staff member is subjected to endless

²² Having supervisors at a different university at least means that the junior staff member has 2 “bosses”, each with a very clearly defined sphere of influence, i.e. her/his human capital portfolio is more adequately diversified. This situation allows the junior staff member some mental rest as she/he can know that a revealed “weakness” in (say) the teaching area (e.g. as “evidenced” by student complaints and/or poor student evaluations; McGowan and Potter, 2006) will not be held against her/him by her/his research supervisor(s) and vice-versa. The chance of her/his whole work-related world caving in is thus correspondingly reduced.

²³ Since such people are no longer full-time academic staff of an Australian university they are not part of the population from which my survey sample (to be discussed in Section 3.3) was drawn. To a large extent the individuals who responded to my survey represent a sub-set of the “fittest” part of the population, i.e. the part that has *survived* (to date). As such the survey is likely to be weighted towards those who can be expected to report satisfaction with their PhD experience and the standard of supervision and senior staff support that they believed that they have received.

scrutiny and pressure from a variety of sources and there is much “emotional labour” (Hochschild, 1983) to be performed; if a higher-ranked lecturer is sick or on conference leave, then the junior staff member must do a week or two of lecturing at short notice in addition to her/his regular duties. Furthermore, different staff may be simultaneously loading the junior staff member with both “emergency” and “regular” work without realising what other responsibilities the junior staff member has. The junior staff member, not familiar with academic life, may regard such extra teaching and administration responsibilities as an “honour” (which in some cases it might be), not realising that it is really only PhD completion and journal article publications that can be used to support promotion. In the end, the junior staff member is little more than a puppet on a string.²⁴ It would be unthinkable for a junior staff member to withdraw after a year or two from a PhD in (say) capital markets (CM) research to begin a PhD in (say) critical perspectives, even if she/he is vitally interested in the latter area and not suited for or interested in the former. To do CM research and adhere to the strict separation of “positive” and “normative” as required by the ideology of Positive Accounting Theory (PAT) (see Tinker et al., 1982) must contribute to institutionalised schizophrenia since the real-world that the academic operates in during her/his non-work hours does not maintain this strictness of separation. The CM/PAT researcher is required to examine in minute detail correlations between share prices/returns and obscure (or non-obscure) accounting numbers (see Barth et al., 2001; Godfrey et al., 2006, chap. 9; Holthausen and Watts, 2001; Kothari, 2001; Ritter and Wells, 2006 for a discussion and review of the literature) or between accounting policy choice and bank term loan contract clauses (a typical example of the powerful contracting with the powerful and who really cares which of the two mega-corporations wins in the end?) (see Christie, 1990; Citron, 1992a, 1992b; Cotter, 1998; Fields et al., 2001; Godfrey et al., 2006, chap. 10; Holthausen and Leftwich, 1983; Sweeney, 1994; Watts and Zimmerman, 1986, 1990; Whittred et al., 2000 for a discussion and review of the literature). Likewise, the CM/PAT researcher is forced to suppress repeated nagging thoughts relating to issues of justice, income inequality, racism and sexism, oppressive working conditions, long-term poverty and environmental concerns that the researcher sees and hears around her/him everyday but which the positivist literature refuses to acknowledge. Once a PhD topic and supervisor(s) are finalised, they do truly become a Weberian “iron cage”; the only legitimate escape routes are (a) PhD completion; (b) a shift back to full-time work in the accounting profession or financial sector; (c) for a female junior staff member marriage/de-facto relationship plus parenthood in combination with casual teaching; and (d) resignation from the job.²⁵

²⁴ As someone who grew up in the 1980s, I am reminded of the iconic title track and cover art of Extreme Metal band Metallica’s *Master of Puppets* album (Music for Nations, 1986; reissued in 1990 by Elektra/WEA). The entire album depicts the themes of powerlessness, helplessness and alienation in the face of drug addiction, war, mental illness, and excesses of political, religious, and institutional power. Each song on the album tackles a different agent of oppression. See the chapters by Wisniewski (2007), Lindholm (2007) and Cameron (2007) in the book *Metallica and Philosophy – A Crash Course in Brain Surgery* for an academic philosophical discussion of early-period Metallica lyrics, adopting existentialist (Wisniewski and Lindholm) and Foucauldian (Cameron) perspectives.

²⁵ During my 2 years at University No. 2, I saw 2 of my colleagues (casual staff) quit PhD studies in Finance in their final year to work in the finance sector. One of my former university No. 1 full-time colleagues withdrew from Accounting PhD study due to parenthood; and during my 2 years at University No. 3, 1 PhD and 1 DBA student (both also junior full-time academics) left academia to return to full-time work within the accounting profession. All of these individuals left academia out of their free choice, but all were frustrated and disillusioned with the PhD process and with academic life. In some of the cases financial reasons also contributed to their moves out of academia.

If the junior staff member fails to “produce” sufficient “output” after X number of years, she/he will be first marginalised and ridiculed within the school’s dominant discourse. In other words, senior staff will initiate a change in the dominant discourse insofar as it relates to this staff member. The discourse is often strategically altered by senior staff after there is a faint suspicion that the junior staff member is not meeting expectations. The new discourse is permitted to circulate for some time before official action is taken against the junior staff member. By this time most staff have accepted (willingly or grudgingly) the staff member’s new interpellated position within the dominant ideology and are of course not at all surprised when such a “worthless” individual is dismissed. After all, what other result is logically possible within the narrow confines of the dominant discourse? At a G8 university such as University No. 1 she/he may well be dismissed after sufficient opportunities to “produce” are given. At a regional university, especially those former Colleges of Advanced Education that were granted university status during the Dawkins years in the 1980s (see McGowan and Potter, 2006 for a brief discussion of “the Dawkins years”), it still may be possible to continue teaching and delay PhD completion almost indefinitely without being dismissed. However, even in these universities, PhD completion within a short number of years is fast becoming mandatory for newly hired staff. When/if the junior staff member is dismissed, no reasons for “non-production” are generally considered acceptable, especially those that imply incompetence or lack of support from the PhD supervisor(s) and/or other senior staff within the school.²⁶

However, some resistance (Bain and Taylor, 2000; Foucault, 1980a, 1980b, 1980c) seems to be possible in some schools. At University No. 3, a disgruntled Taxation lecturer Robert Bell (name changed) aged in his early 50s set up a counter-hegemonic grouping of disgruntled staff within his school. This group came to number around 6-10 of the 30 academic staff members and came to be a viable form of resistance. This was especially the case after 2 junior staff members associated with this grouping nominated Robert Bell for a position on Faculty Board. (Bell was duly elected to fill the vacancy by the Dean’s Administrative Assistant as there were no other candidates!) Bell would actively recruit new and junior staff to his social grouping and regale them with morbid tales about who had occupied their position before them and why she/he had left. Bell created and sustained his own counter-hegemonic discourse, referring to senior staff outside his grouping always by his chosen nicknames such as “Fat Smithers” and “Pommy Taylor” (the names but not the adjectives changed).²⁷ Needless to say, the disgruntled Marxist Industrial Relations lecturer Jeffrey Davidson (name changed) was also an important part of the counter-hegemonic Bell grouping and had formed a temporary alliance with the pro-capitalist (he was the proud owner of several investment properties) Bell.²⁸

If the junior staff member is dismissed, or not re-hired on a new contract, Marx’s classic situation comes into play. The junior staff member’s prior output (e.g. unfinished PhD, which might include Working Papers and publications, and prior

²⁶ Such counter-hegemonic ideas of the junior staff member are just not permitted entry into the dominant discourse or they are admitted but only in combination with appropriate hegemonic “commentary”.

²⁷ “Pommy Taylor” is not simply a racist label in this context. It is a direct reference to washed-up former UK academics hired by Australian universities to teach and extol the virtues of the new Research Quality Framework (RQF) which is based largely upon the failed UK model.

²⁸ Regarding temporary alliances between opposing aspects of a contradiction and some historical examples from 1930s China see Mao (2007).

teaching work, which might include lecture notes and past exam questions) becomes “commodified” (Dominelli and Hoogvelt, 1996, p. 199; McGowan and Potter, 2006; Woolcock, 2007, p. 52). Since it is university property, this work maintains an identity separate from the junior staff member and, in Marxist terms, stands up in opposition to her/him to oppress her/him (Derrida, 1994, pp. 186-210). As Levitas (1974, p. 96) explains, “[t]he creativity of a highly educated labour force is thus at one and the same time appropriated as the legal property of employers and confined to limits imposed by ... profitability”. The junior staff member’s “products” (although on balance deemed inadequate) might well contain some “good parts” which are then incorporated by the school into the existing body of lecture notes and past exam questions. The Working Paper(s) remain a part of the school’s official Working Paper series. The junior staff member’s work product is accepted, whilst she/he is rejected, the classic Marxist scenario.

The junior staff member will be summarily branded a “non-performer” and find it hard to obtain full-time academic work at another institution especially one in the same city. In other words, due to connections among senior staff and exchange of staff at all levels between institutions in the same city, the dominant discourse travels outside the formal boundaries of the university from which it came. This occurred in my case when, after leaving University No. 1 (voluntarily), I could not obtain a full-time position at University No. 2 located in the same city. Casual teaching may well become the only option left, as the former junior staff member’s age and years of academic-only work experience may well render her/him non-competitive against other job candidates in the commercial world. As Marx writes so aptly in *Capital* Volume 1 (1976, p. 568), “even if they do find employment, what a miserable prospect [these people] ... face! Crippled as they are by the division of labour, these poor devils are worth so little outside their old trade that they cannot find admission into any industries except a few inferior and therefore over-supplied and under-paid branches”. The university (or another) may also support the casual teaching track for this person as the individual’s years of teaching experience may be valued and hard to replace. In my case I was accepted as a casual staff member at University No. 2 and transferred my PhD studies there. Consistent with Marx, the former junior staff member is now caught between a “rock and a hard place” – too old to re-enter the commercial job market, but shunned by academic employers at least in terms of full-time work. A survey response of a casual staff member/PhD student at an Adelaide-based university reported in Appendix A (response #7) also refers to this dilemma.

The historian Ruth Grayson (1998) provides an insightful historical account of industrial development and class relationships in nineteenth-century Sheffield (UK). She cites a 1936 definition by Dyson of a “little mester” as “a master cutler working on his own, but in a rented room in a factory, paying his own rent and dealing through a factor” (Dyson, 1977, cited in Grayson, 1998, p. 48). Evidence presented to the Select Committee on the Sweating System in 1889 described “little mesters” as either outworkers or dependent on merchants, factors or larger manufacturers (Grayson, 1998, p. 47). However, during the depression of 1837 to 1843, when at its peak 4 out of 5 workers were unemployed (Grayson, 1998, p. 47), “the trades were swarming with little masters, there being more than 500 in the spring knife trade alone” (Grayson, 1998, p. 47).²⁹ Thus, while wages and prices both fell, output actually rose. As Grayson (1998, p. 51, emphasis added) carefully explains:

²⁹ Marx refers to the depression of 1841 and 1842 on p. 583 of *Capital*, Volume 1. The term “small master” or “little master” as used by Grayson also appear at various places in the text of *Capital* (see, e.g. pp. 600, 607 of Volume 1). Marx writes: “But though the Factory Acts [Factory Act and Factory

“The problem originated with the case – officially after the Cutlers’ Acts of 1814, unofficially before it – with which an unemployed worker, or indeed any worker, could set himself up as a master or small manufacturer in his own right. Little if any capital, and probably no new tools or equipment, were required. It was precisely the large numbers of new entrants to the market, particularly at times of depression when workers were laid off in their thousands, that caused oversupply of goods and downward pressure on both prices and wages. *Far from encouraging upward social mobility, the result was sweated labour on an unprecedented scale.* Thus the increasing numbers of small firms in the Sheffield trade directories and the increasing poverty in the city were directly related to each other. Contrary to some interpretations, the first was not a panacea for the second but an immediate cause of it”.

Grayson (1998, p. 57) draws out the implications of this for today. John Major’s mid-1990s Government in the UK claimed that the rise in the number of self-employed persons directly reflected true underlying economic growth (e.g. see Heseltine, 1995). However, as Grayson (1998, p. 57) points out, “[s]elf-employment today [including in many cases casual labour in the university sector] often stems from unemployment, and from a last desperate attempt to avoid the poverty trap caused by the benefits squeeze or by the withdrawal after only six months of unemployment of the ‘job-seeker’s allowance’”. The economic and social conditions of nineteenth-century Sheffield are being mirrored in the Australian university sector today where the increasingly casualisation of labour is not a sign of economic growth, and persons choosing work/life balance. Instead it is a sign of financial pressures and the removal of opportunities for meaningful full-time work for a large number of people. As Grayson (1998, p. 57) concludes, regarding contemporary Britain, “... as more and more employers take advantage of part-time, freelance or self-employed workers in order to minimize their own overheads ... it may be postulated that upward social mobility is becoming increasingly elusive for much of the working population”. Arguably the same holds true in the Australian university sector today for those experienced teachers who are more or less permanently rerouted to the casual track.

3.3 E-Mail Survey Results

To gain further insight into the issues raised in Section 3.2, I sent out (in August 2007) an e-mail survey to full-time Level A and B accounting academics at 4 universities in Sydney, 2 in Melbourne, 2 in Brisbane and 2 in Adelaide asking them a variety of questions about their perceptions of their PhD/Doctor of Business Administration (DBA) “experience”. Staff names, positions and e-mail addresses were obtained from university websites. The 10 universities surveyed (out of the 38 Australian universities which is 26.32% of the total) include 5 G8 (Group of 8, i.e. research-intensive) and 5 Non-G8 universities matched by approximate size of faculty and location. There was, therefore, 2 Sydney, 1 Melbourne, 1 Brisbane and 1 Adelaide G8 university surveyed. None of Universities Nos. 1-4 was surveyed so as to add to, rather than replicate, the evidence presented in Section 3.2. Overall, e-mails

Acts Extension Act both of 1864] thus artificially ripen the material elements necessary for the conversion of the manufacturing system into the factory system, yet at the same time, because they make it necessary to lay out a greater amount of capital, they hasten the decline of the small masters, and the concentration of capital” (Marx, 1976, p. 607).

were sent to a total of 219 academics (average 21.9 per school) and 13 mails rebounded. 51 academics responded to the survey with 20 of these being subsequently excluded due to their being not enrolled in/graduated from an Australian PhD/DBA program and/or not being a full-time staff member.³⁰ 1 graduate of an Australian PhD course but with a Canadian supervisor as the sole supervisor was also excluded. The number of complete and usable responses was 30 (15 G8 university staff; 15 Non-G8 university staff) giving an overall response rate of 16.22% (30/185). The reasonably high response rate to a mass mail-out e-mail survey of university academics (who are notorious non-repliers to e-mails) suggests that the issues canvassed in the survey are of interest and relevance to junior accounting staff.

Questions were as follows: (1) Are you currently enrolled in a PhD course? YES/ NO/ GRADUATED

(2) If yes, which university are you enrolled in?

(3) If yes, which university(ies) are your PhD supervisor(s) based at?

Please respond to the following additional questions by giving a number on a scale from 1 (Strongly Disagree) to 5 (Strongly Agree) with the following statements (3 = neutral, don't know). If Not Applicable write N/A:

(4) I have received good standard PhD supervision so far in my course.

(5) I have received sincere support and constructive helpful feedback on my PhD project from supervisor(s) and senior staff within my school so far.

(6) I was given completely free choice to choose my supervisor(s)

(7) I was given completely free choice over the university to enrol in for PhD.

(8) I was given completely free choice over the PhD topic.

(9) Any comments on the above questions or any related matter:

Results indicate that many junior staff do appear satisfied with their PhD experience and they were given free choice over universities, topics and supervisors. Mean scores are 3.71 for Q4, 3.65 for Q5, 3.62 for Q6, 4.09 for Q7 and 4.26 for Q8. However, this is clearly not the experience of all or even of a vast majority of the students. Standard deviations are high across all questions (1.35, 1.36, 1.43, 1.35 and 1.10) and there are a reasonably high percentage of "disagreement" (1 or 2) responses to all of the questions.³¹ The percentage of disagreement responses (defined as either a 1 or a 2) for each of the questions are as follows: 16.67% (5/30), 20.00% (6/30), 20.00% (6/30), 14.81% (4/27) and 6.67% (2/30). In particular the results indicate a much higher level of reported satisfaction and substantially more reported freedom to

³⁰ Although his responses to Questions 4 to 8 are not included in the calculated Survey Results, the e-mail communication I received from a casual staff member/PhD student at an Adelaide based Non-G8 university about his perceived future employment prospects was deemed relevant to this paper and is listed as response #7 in Appendix A. The survey responses for Questions 4 to 8 from 2 full-time academics that had withdrawn from a DBA (in 1999) and suspended PhD by a year, respectively, are included in the Survey Results calculations. 1 set of responses to Questions 4 to 9 from a respondent working on a Masters by Research degree which could (and which he expected to) be later converted into a PhD was also included in the calculations.

³¹ In terms of the high standard deviations in this survey, a comparison can be made with the research findings of James and Birt (2007) who surveyed MBA students regarding their perceptions of a real-world case study assignment question. Using 5-point Likert scales (as in this paper), the standard deviations for James and Birt's (2007) questions were, across their 25 usable responses: 0.81 for Q1, 0.93 for Q2, 0.86 for Q3, 0.77 for Q4, 0.82 for Q5 and 0.94 for Q6. All of the standard deviations in the present survey were above 1.00 while all of those reported by James and Birt (2007) were below 1.00.

choose universities, supervisors and topics (the difference being most pronounced for universities) at Non-G8 universities. Mean scores across all questions for G8 (Non-G8) universities are as follows: 3.07 (4.40), 3.00 (4.03), 3.33 (3.93), 3.07 (4.69) and 3.93 (4.60). These results are consistent with my observations of my own (rather negative) experiences as a PhD student at University No. 1 (G8). G8 universities appear to be more like “research output factories” with a generally less supportive and democratic working environment compared to Non-G8 universities. The G8 universities have by far the higher proportion of horror stories, such as that recounted to me in e-mail correspondence by Alison (name changed), a Level B academic at a Sydney-based G8 university who reported having had 6 supervisors in 5 years of PhD candidature! Responses were also sub-divided into Associate Lecturer (Level A) (11 usable responses) and Lecturer (Level B) (17 usable responses). 2 responses were excluded as it could not be clearly identified from the university websites whether the respondents were Level As or Level Bs. There were only minor differences in the mean responses between Level As and Level Bs with Level Bs being marginally more satisfied and reporting marginally more freedom of choice over supervisors, universities and topics.³² Additional comments made by some of the respondents in response to Question 9 above are listed in Appendix A to this paper. Some of the comments mirror observations made by the author in Section 3.2.

In analysing these results it is worth bearing in mind that young and new staff members may feel a need to “toe the party line” and may feel that it is safer to report satisfaction with their employer when responding to a survey e-mail sent to them by an unknown outsider. Reporting of satisfaction is also consistent with the junior staff member, especially if newly-enrolled in PhD/DBA, wanting to report a good experience because it does not then beg the question in the researcher’s mind: “well, why then did you choose such a distressing situation/supervisors/university/topic?” Such a response does not allow the respondent to maintain her/his “face” whereas a response indicating satisfaction with the PhD/DBA experience clearly does. In addition, many of the respondents are from non-European ethnic backgrounds (judging by family names) and in these cultures public expressions of dissent in the context of hierarchical relationships may be frowned upon or be highly atypical. As such I believe that the survey findings presented above need to be interpreted with caution. They should not be made to infer that no problems exist regarding the PhD/DBA process at Australian universities nor that my own personal experiences recounted in Section 3.2 are highly unusual. In other words, the results presented in this Section should be interpreted within the context of the whole paper. The finding that PhD/DBA students at Non-G8 universities report substantially higher satisfaction and more freedom to choose PhD/DBA supervisors is, however, an important finding and may be relevant to any person contemplating choice of university to work at. G8 universities appear to provide *much less freedom* to their junior staff members in terms of (a) choice of supervisors; (b) choice of university for PhD/DBA enrolment; and (c) choice of topic. This difference is especially pronounced in regards the choice

³² The widest gap in the mean responses of Level As and Level Bs was in answer to Question 5 (mean for As = 3.36; mean for Bs = 4.00) suggesting that some Level As feel despondent about the lack of support and feedback that they have received from supervisors and other senior staff at their school. Level As may be on average younger, less experienced as academics and further from the expected end of their PhD/DBA candidature than Level Bs. Therefore, they may feel relatively more constrained and frustrated than Level Bs by their Weberian iron cage. Means scores for Level As (Level Bs) for the other questions are as follows: 3.73 (3.88) for Q4, 3.64 (3.76) for Q6, 4.00 (4.13) for Q7 and 4.00 (4.41) for Q8.

of university. G8 universities appear to *very actively discourage* their junior staff members from enrolling in a PhD/DBA at another university whereas Non-G8 universities seem to be much less strict in this regard. There could very well be some form of intellectual elitism and snobbery involved here.

3.4 Herbert Marcuse (1898-1979) and a Radical Path forward

Herbert Marcuse, the first-generation critical theorist whose views were widely applauded in the 1960s by the American counter-culture (Ingram, 1990, p. 218; Wallace and Wolf, 2006, pp. 102, 119; Wolin, 2005, p. xxvii), also provides many insightful observations that we can apply to the junior staff member's role.³³ Marcuse was forced to flee Germany for America during the Nazi years (Wallace and Wolf, 2006, p. 101), and spent considerable time in his writing dismantling the intellectual foundations of the ideologies of 1920s and 30s totalitarianism. Above all, as a critical theorist, Marcuse placed a high value on freedom, justice, happiness, reason and morality, the key ideals that had emerged from the Enlightenment (Ingram, 1990, pp. xxv-xxvi; Marcuse, 1968c, p. 147; Wallace and Wolf, 2006, pp. 79, 103). Marcuse was in this respect strongly reliant upon the German Idealism of Kant and Hegel (Ingram, 1990, p. 38; Wallace and Wolf, 2006, pp. 70, 101). However, Marcuse (1964, 1966) also strongly endorsed Marx's perspective of capitalism as alienating. He saw the role of the critical theorist as being to encourage and foster social change and radical activism (Marcuse, 1968a, pp. 28-29; Wallace and Wolf, 2006, pp. 78, 102), so as to improve people's material conditions of life (Marcuse, 1968a, pp. 28-29). Marcuse opposed important aspects of both the totalitarian ideologies of the 1920s and 1930s and German Idealism, while affirming some aspects of the latter. The totalitarian or fascist worldview and ideology that Marcuse finds in an author such as Krieck (1933) are creeping into the worldview and processes of Australia's Corporatised Universities. For Marcuse, as well as for Adorno, the differences between consumer capitalism and fascism were always one of degree and not of kind (see Adorno, 1994a, 1994b, 1994c, 1994d, Adorno et al., 1950; Marcuse, 1964, 1968a, 1968b, 1968c). Adorno's classic study *The Authoritarian Personality* (Adorno et al., 1950), where in the words of Billig (1978) "no actual fascists were studied", revealed in his opinion substantial (conforming, sado-masochistic, in other words fascist) tendencies lying dormant within many Post-War Americans who were not themselves part of any formal fascist group. Crook (1994, p. 10) notes that, in Post-War Frankfurt School thought, fascist ideology could best be represented by Hitler's principle of "Responsibility towards above; Authority towards below" (Crook, 1994, p. 10) a principle with clear sado-masochistic connotations. This expression could be viewed by many as not being so very far removed from the prevailing workplace cultures and dominant discourses that operate within many Australian universities today (notice how reprimand e-mails nowadays often are sent both downwards and upwards: the downward e-mail delivers the reprimand whilst the upwards CC demonstrates "accountability" whilst simultaneously covering the sender's ass in case

³³ Wolin (2005, p. xxx, emphasis original) says about Marcuse: "If Marcuse's writings still speak to us today – and on this score there can be little doubt – it is because of his talents as an *unorthodox* Marxist". In the original reviews to Marcuse's 1964 book *One-Dimensional Man*, *The Nation* wrote that "Marcuse shows himself to be one of the most radical and forceful thinkers of this time", whilst *The New York Times* hailed him as "[t]he foremost literary symbol of the New Left". However, despite these recommendations, Marcuse has been largely ignored by critical accounting researchers to date.

something worse should happen). The writings of Adorno and Marcuse about 1930s right-wing authors such as Krieck do appear to have much contemporary relevance for accounting academics concerned about workplace discourses and conditions.

Marcuse (1968b) expounds his view that Idealism is now only permitted to exist as inward thoughts which do not threaten the entrenched economic and social order in the following passages of his 1937 essays:

“The personality, which in developed affirmative culture [the 1930s world of Marcuse] is supposed to be the ‘highest happiness’ of man, must respect the foundations of the status quo: deference to given relations of domination belongs to its virtues. *It may only kick over the traces if it remains conscious of what it is doing and takes it back afterward*” (Marcuse, 1968b, p. 123, emphasis added).

“In the concept of personality which has been representative of affirmative culture since Kant, there is nothing left of this expansive activism. The personality remains lord of its existence only as a spiritual and ethical subject. ‘Freedom and independence from the mechanism of nature as a whole’, which is now the token of its nature, is only an ‘intelligible’ freedom that accepts the given circumstances of life as the material of duty. Space for external fulfilment has shrunk; space for inner fulfilment has expanded considerably. The individual has learned to place all demands primarily upon himself. *The rule of the soul has become more exacting inwardly and more modest outwardly. The person is no longer a springboard for attacking the world, but rather a protected line of retreat behind the front.* In its inwardness, as an ethical person, it is the individual’s only secure possession, the only one he can never lose. It is no longer the source of conquest, but of renunciation. Personality characterizes above all him who renounces, who ekes out fulfilment within given conditions, no matter how poor they might be. *He finds happiness in the Establishment*” (Marcuse, 1968b, pp. 123-124, emphasis added).

Marcuse’s writings are relevant in that they suggest that a junior accounting academic should refuse to bow to the bureaucratic, political and self-serving aspects of academic culture but create a free world within her/him. As Marcuse (1968b) notes, she/he should not “find happiness in the Establishment” or in other words the oppressive academic culture and publishing game which is reinforced by most dominant school ideologies and discourses. This free world must then be allowed to create and foster enthusiasm and happiness within others who are inspired to improve living and working conditions (Marcuse, 1968a; Saravanamuthu and Tinker, 2003) within their own particular sphere of influence. The junior staff member should take a long-term approach, explore research areas which specifically interest her/him and inspire and guide others in their research (McGowan and Potter, 2006). She/he should refuse to allow the bureaucratic machineries, petty politics and hidden agendas of universities to infringe upon the purity and creativity of her/his own inner thoughts and precious collegial, teacher/student and personal relationships. The hidden agendas that should be resisted include the dehumanizing hidden agendas of managerialism and economic rationalism that have pervaded the world of universities (Boyce, 2002, 2004; Dillard and Tinker, 1996; Dominelli and Hoogvelt, 1996; Hamilton and Maddison, 2007, p. 13; McGowan and Potter, 2006; Parker, 2002;

Saravanamuthu, 2006; Saravanamuthu and Tinker, 2006; Tyson, 2007; Woolcock, 2007) as well as much of accounting education (Boyce, 2004, 2006; Kaidonis, 2004; McPhail, 1999; Thomson and Bebbington, 2004). The accounting academic may join an unofficial social grouping of like-minded counter-hegemonic individuals such as that led at University No. 3 by Taxation lecturer Robert Bell and Industrial Relations lecturer Jeffrey Davidson. Such a supportive, tight-knit community can sustain itself through meetings off-campus in nearby pubs far away from the regulating gaze. Temporary alliances between “Old Conservative” Traditional Intellectuals (Dominelli and Hoogvelt, 1996; Gramsci, 1971), Marxists, Postmodernists and Feminists may emerge in order to increase the size and strength of the counter-hegemonic grouping. In terms of research, the counter-hegemonic accounting academic may engage in research which challenges existing dogmas, preconceived notions and power relations and/or highlights and exposes social inequalities, corruption, poverty or unmet material needs. She/he may engage in research projects which encourage social activism and/or will lead to improved living conditions for people. As such the academic’s mind is freed from the “mental repression” (Marcuse, 1969, p. 83) associated with academic life and the competitive publishing game. All of these forms of resistance can achieve great things, including (and possibly most importantly) a more enjoyable and nourishing workplace environment.

However, once eventually promoted and when life starts to settle down and improve (as Zizek (2007, p. 27) comments, the positive feature of Mao Zedong’s writings that contemporary left-leaning Western readers should be encouraged by is that the internal contradiction of the dialectic means that things can only get better!), the junior staff member should not forget her/his hard-won experiences and become a “happy capitalist”³⁴ Marcuse (1964, 1966), following Marx, is absolutely certain that capitalism produces only alienation. Scholarship, as a worthy virtue in and of itself, should be distinguished from the “production” of research and the political aspect of the academic research game today, e.g. “gatekeeper” US-based journal editors and reviewers who block non-US and non-elite school academics from publishing in the 3 top-tier US journals, i.e. JAE, TAR and JAR (Brinn et al., 2001; Lee and Williams, 1999); impolite and delayed journal referee reports, usually associated with those same 3 journals (Tinker, 2006); and self-referential clusters of reciprocal citations, again within the top-tier US journals, which constitutes a mechanism that a closed elite uses to maintain power and reproduce itself (Lee and Williams, 1999). By pursuing scholarship for its own sake³⁵, and spending time with like-minded individuals in counter-hegemonic workplace social groupings, the academic becomes truly free, whether she/he is promoted, not promoted or in a worst case scenario re-routed (hopefully it is only temporarily) to the casual track.

³⁴ The term Marcuse (1964) uses is “Happy Consciousness” (see, e.g. pp. 76-84) but “happy capitalist” suits our purposes well enough, and remains consistent with the spirit of Marcuse’s (1964) arguments. Marcuse (1964, p. 84) defines “Happy Consciousness” as “the belief that the real is rational and that the [capitalist] system delivers the goods”, i.e. the worldview of a one-dimensional man.

³⁵ The *Report of the Murray Committee in Australia* (1957, cited in Macintyre, 2007, p. 54, emphasis added) put forward the view, consistent with my arguments here, that the greatest advances in knowledge have come “because free inquirers have been pursuing their own ideas and insights, devotedly and with great persistence, *in pursuit of enlightenment for its own sake*”. Lee and Williams (1999) lament that mainstream accounting research is virtually unheard-of, and rarely cited, outside the narrow boundary of our discipline, a fact which supports those authors’ argument that mainstream, especially capital markets, research is, presently, “a body that lacks the vitality required for scientific or intellectual progress” (p. 890) and, furthermore, it is “a pure reputational system as opposed to a vibrant knowledge system” (p. 889).

4. Conclusions

This paper has explored the Marxist concept of “alienation” from the *1844 Manuscripts* to explain the situation where an entry-level accounting academic’s work “product” takes on a life of its own to stand up in opposition to her/him to oppose her/him (see also Derrida, 1994, pp. 186-210; Eagleton, 1997, pp. 28-33). This may occur where, due to work and/or personal pressures, the entry-level academic is unable to complete her/his PhD within a prescribed time frame and so, whilst her/his work product is retained within the Working Paper series, official lecture notes and past exam questions, she/he finds her/himself surplus to requirements. Results from a survey administered to full-time Level A and B accounting academics at 4 Sydney, 2 Melbourne, 2 Brisbane and 2 Adelaide universities suggest that many junior staff are satisfied with their PhD/DBA experience and were given free choice over universities, topics and supervisors. However, this is clearly not the experience of all or even of a vast majority of the students. The clearest and most important finding to emerge from the survey is that junior staff members at Non-G8 universities report significantly higher satisfaction with their PhD/DBA experience and also report more freedom of choice over university to enrol in, supervisors and topic than their G8 counterparts. G8 universities appear to very actively discourage their junior staff members from enrolling in a PhD/DBA at another university whereas Non-G8 universities seem to be much less strict in this regard.

The paper lastly moves on to discuss some of the early 1930s writings of the first-generation critical theorist, Herbert Marcuse. Following Marcuse, entry-level academics are encouraged to pursue freedom, justice, morality, knowledge and happiness within the area of their own thought life, and to act to enhance personal relationships, improve living and working conditions for those within their sphere of influence and pursue scholarship for its own sake. The paper also explored the possibilities for resistance that the contemporary setting provides. I conclude that resistance can be made more effective and working life made more enjoyable by joining unofficial counter-hegemonic social groupings within the workplace such as that formed by Robert Bell and Jeffrey Davidson at University No. 3. Lastly, in regards to the poverty problem that PhD students face, as outlined in Section 1 of this paper, it is recommended that the Australian Government make available more PhD scholarships (which do not exclude from consideration those with a less than an impeccable prior study record as long as they have supervisory support for their current candidature) and that scholarships be made available for those that prefer to study part-time.

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Appendix A

Additional comments made by survey respondents regarding their PhD/DBA experience and the pressures, contradictions and dilemmas faced by junior accounting academics

1. “I am not sure what angle you are taking [with your research]. However, I would make the following comments. I would have more positive things to say about my PhD supervision and less positive things to say about career supervision. One possible weakness with Australian PhDs is the lack of structure. Arguably we have more rigorous Honours programs than PhD programs. However, I think it is important to acknowledge that I chose to enrol in a PhD and work full-time. There are generous scholarships available to be a full-time PhD student. In addition, it is fairly easy for good Australian Honours/ Masters students to be accepted in US PhD programs with arguably even more generous scholarships. Perhaps unis should be criticised for not making this information widely known. Hence I think one needs to be very careful about linking the two areas PhD and workload. Also we must acknowledge there are critical shortages for accounting academics. Hence the job market is probably more favourable for Accounting PhDs than say Law PhDs” (Marcia (name changed), Level B academic and current PhD student at Sydney-based G8 university).

2. “Most professors will argue they came through the system and taught large undergraduate courses before moving to Masters and then teaching small research courses. However, accounting courses have changed a lot over the years magnifying the workloads. The major changes include: (a) Course sizes - 1,700+ students in first year courses; (b) number of classes taught increased (tutorials have been reduced from 2 hours to 1 hour). Thus while your teaching hours may have stayed the same you have to take more classes; and (c) Student expectations - on-line learning, e-mail, etc - makes staff a lot more contactable and hence raises student expectations. Also [there are] a lot more special consideration applications etc. I have huge concerns about staff members without PhDs being in charge of large undergraduate courses. I would encourage all staff members to keep track of time taken up with teaching. I am not sure professors really get how long it takes to do all the admin things. [There is a] need for teaching only staff versus research staff. Note [that] teaching only staff would be expected to do more teaching [because] currently teaching hours decline as you move up the ladder. Definitely the US model, where junior staff members do less teaching so they can concentrate on publishing, and senior professors take on more teaching is a better system to develop staff. I think the [Australian] universities are a little confused about whether they want accounting academics to be researchers or teachers? At the moment it is difficult to do both. Some incentives [exist] to be really bad at teaching so you are ‘sheltered’ and not put on large courses where [you] can do a lot of damage” (Marcia (name changed), Level B academic and current PhD student at Sydney-based G8 university).

3. “I had studied at [regional Non G8 University X] for some years and elected to do my DBA there. Finding a supervisor there for my topic was not easy and only one emerged as a possible one. As a result of my experience [student withdrew from his DBA program in 1999, additional information obtained via personal communication] I would put a much higher value on selection of my supervisor if I go back to study” (Vincent (name changed), Level A academic, withdrawn from DBA program, works at Adelaide-based Non-G8 university).
4. “I have a PhD supervision horror story (6 supervisors in 5 years), however now it appears things are on track. [I have a] new supervisor this year who has prioritised my PhD (as a staff member) to those of students external to the Discipline” (Alison (name changed), Level B academic and current PhD student at Sydney-based G8 university).
5. “I chose the university to enrol in for my PhD; the job offer came later just before I commenced the PhD program. I sought the supervisor out myself again before commencing my PhD and the job. I guess the story may have been different if I had been employed here first [Author comment: This response suggests that the ‘normal’ direction of causality implied in this paper (from staff member to PhD student) does not always hold and hence further care should be taken in interpreting the Likert Scale survey results for Questions 6 to 8]” (Amanda (name changed), Level A academic and current PhD student at Sydney-based G8 university).
6. “The only other comment on this issue I could really make is that there is a pressure/expectation that staff will undertake a PhD but finding significant blocks of time to spend on this work is problematic given the teaching and administrative loads on most staff” (Jason (name changed), Level B academic not currently enrolled in PhD/DBA; works at Adelaide-based Non-G8 university).
7. “I have a few more months to complete writing my thesis. At the moment, I am looking around for teaching and research opportunity in the university. There is not much around. I am doing some casual teaching to support my family. I find it very difficult in this transition period. Being an accountant, I may return to the accounting profession. But since I have left that field for more than 3 years, it is hard to get potential employers interested” (Martin (name changed), casual staff member and current PhD student at Adelaide-based Non-G8 university).
8. “Choice in PhD topic is relative. I came up with several topics of interest and through an iterative process with my supervisors agreed upon a suitable topic” (Marcus (name changed), Level A academic and current PhD student at Sydney-based Non-G8 university).

Discography

Metallica, *Master of Puppets*, Music for Nations, 1986; Elektra/WEA, ASIN B000002H33, 1990.

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